

COUNTY OF ORANGE  
COMBINED BALANCE SHEET  
ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT  
JUNE 30, 2001  
(In Thousands)

ASSETS AND OTHER DEBITS	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total Primary Government (Memorandum Only)	O.C. Children and Families and Commission Component Unit	Total Reporting Entity (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Debt			
Pooled Cash/Investments (Notes 2 and 3)	\$ 238,090	\$ 515,253	\$ 11,802	\$ 310,373	\$ 314,079	\$ 126,489	\$ 1,944,760	\$ --	\$ --	\$ 3,460,846	\$ 98,038	\$ 3,558,884
Pooled Cash/Investments - Closure Costs (Notes 2, 3 and 16)	--	--	--	--	41,996	--	--	--	--	41,996	--	41,996
Cash Equivalents/Specific Investments (Notes 2 and 3)	--	--	--	--	26,435	--	--	--	--	26,435	--	26,435
Imprest Cash Funds (Notes 3 and 14)	1,644	174	--	--	49	55	100	--	--	2,022	--	2,022
Restricted Cash and Investments with Trustee (Note 3)	--	6,683	464,521	13,532	48,663	--	45,365	--	--	578,764	--	578,764
Investments (Notes 2 and 3)	--	3,094	--	31,316	10,570	--	1,271	--	--	46,251	--	46,251
Deposits In-Lieu of Cash	--	--	--	--	33,909	--	14,320	--	--	48,229	--	48,229
Receivables												
Accounts	6,088	4,758	--	81	13,117	188	11,500	--	--	35,732	--	35,732
Taxes (Note 2)	12,188	4,216	27,725	--	--	--	151,318	--	--	195,447	7,463	202,910
Interest/Dividends	--	9	--	85	913	--	44,204	--	--	45,211	--	45,211
Deposits	3,285	1,347	--	10,540	--	--	--	--	--	15,172	--	15,172
Notes	--	16,480	--	1,211	--	--	7,218	--	--	24,909	--	24,909
Loans	--	1,215	--	20	--	--	--	--	--	1,265	--	1,265
Leases	95	--	353	--	--	--	--	--	--	448	--	448
Allowance for Uncollectible Receivables	(488)	(54)	--	(8)	(17)	(9)	(11)	--	--	(587)	--	(587)
Due from Other Funds (Note 10)	134,117	61,013	751	5,960	5,220	5,685	24,741	--	--	237,487	--	237,487
Due from Primary Government (Note 10)	--	--	--	--	--	--	--	--	--	--	1,254	1,254
Due from Component Unit (Note 10)	12	--	--	--	--	--	--	--	--	12	--	12
Due from Other Governmental Agencies	94,510	9,405	--	3,938	1,677	59	67,457	--	--	177,046	--	177,046
Inventory of Materials and Supplies (Notes 2 and 14)	431	814	--	--	--	334	--	--	--	1,579	--	1,579
Prepaid Costs (Note 14)	1	96	--	--	974	--	--	--	--	1,071	--	1,071
Land and Improvements Held for Resale (Notes 2 and 14)	--	--	--	2,179	--	--	--	--	--	2,179	--	2,179
Land (Notes 2, 4 and 9)	--	--	--	--	32,748	--	--	269,370	--	302,118	--	302,118
Structures and Improvements (Notes 2, 4 and 9)	--	--	--	--	569,537	--	--	642,212	--	1,211,749	--	1,211,749
Accumulated Depreciation	--	--	--	--	(186,922)	--	--	--	--	(186,922)	--	(186,922)
Equipment (Notes 2, 4 and 9)	--	--	--	--	36,356	63,645	--	215,063	--	315,064	--	315,064
Accumulated Depreciation	--	--	--	--	(20,660)	(46,078)	--	--	--	(66,738)	--	(66,738)
Construction in Progress (Notes 2 and 4)	--	--	--	--	31,193	627	--	235,109	--	266,929	--	266,929
Bond Issuance Costs	--	--	--	--	2,296	--	--	--	--	2,296	--	2,296
Amount Available in Debt Service Funds	--	--	--	--	--	--	--	--	475,552	475,552	--	475,552
Amount to be Provided for Payment of General Long-Term Debt	--	--	--	--	--	--	--	--	1,101,675	1,101,675	--	1,101,675
Total Assets and Other Debits	\$ 490,003	\$ 624,503	\$ 505,152	\$ 379,227	\$ 962,133	\$ 150,995	\$ 2,312,243	\$ 1,361,754	\$ 1,577,227	\$ 8,363,237	\$ 106,755	\$ 8,469,992

**LIABILITIES, EQUITY AND OTHER CREDITS**

Liabilities												
Accounts Payable	\$ 48,209	\$ 20,969	\$ 265	\$ 4,069	\$ 10,402	\$ 1,375	\$ 3,681	\$ --	\$ --	\$ 88,970	\$ 1,483	\$ 90,453
Salaries and Employee Benefits Payable	33,608	2,871	--	--	792	404	40	--	--	37,715	21	37,736
Interest Payable	--	--	--	--	297	--	--	--	--	297	--	297
Deposits from Others	1,028	38,228	--	4,497	44,502	--	9,769	--	--	98,024	--	98,024
Monies Held for Others	--	621	--	--	--	--	318,512	--	--	319,133	--	319,133
Due to Other Funds (Note 10)	36,569	25,861	1,731	1,731	6,585	387	164,623	--	--	237,487	--	237,487
Due to Primary Government (Note 10)	--	--	--	--	--	--	--	--	--	--	12	12
Due to Component Unit (Note 10)	--	--	--	--	--	--	1,254	--	--	1,254	--	1,254
Due to Other Governmental Agencies	10,816	3,261	1,391	961	2,002	6	26,273	--	--	44,710	--	44,710
Unapportioned Taxes (Note 2)	--	--	--	--	--	--	230,080	--	--	230,080	--	230,080
Insurance Claims Payable (Notes 2 and 18)	673	--	--	--	--	90,796	--	--	--	91,469	--	91,469
Compensated Employee Absences Payable (Note 2)	--	--	--	--	2,019	699	--	--	84,568	87,286	--	87,286
Arbitrage Rebate Payable (Note 7)	--	--	--	--	177	--	--	--	56	233	--	233
Pool Participant Claims (Note 1)	--	--	--	--	--	--	--	--	4,000	4,000	--	4,000
Deferred Revenue	31,523	5,542	8,029	52	1,387	412	--	--	--	46,945	--	46,945
Capital Lease Obligations Payable (Note 9)	--	--	--	--	--	--	--	--	60,237	60,237	--	60,237
Bonds Payable (Note 6)	--	--	--	--	235,685	--	--	--	1,428,171	1,663,856	--	1,663,856
Landfill Site Closure/Postclosure Liability (Note 16)	--	--	--	--	166,667	--	--	--	--	166,667	--	166,667
Estimated Litigation and Claims (Note 19)	--	--	--	--	--	--	--	--	195	195	--	195
Total Liabilities	162,426	97,353	11,416	11,310	470,515	94,079	754,232	--	1,577,227	3,178,558	1,516	3,180,074
Equity and Other Credits												
Investment in General Fixed Assets	--	--	--	--	--	--	--	1,361,754	--	1,361,754	--	1,361,754
Contributed Capital	--	--	--	--	59,781	23,561	--	--	--	83,342	--	83,342
Retained Earnings (Note 11)	--	--	--	--	431,837	33,355	--	--	--	465,192	--	465,192
Fund Balances												
Reserved (Note 14)	173,643	209,894	492,006	127,119	--	--	1,557,990	--	--	2,560,652	105,239	2,665,891
Unreserved												
Undesignated	153,934	317,256	1,730	240,798	--	--	21	--	--	713,739	--	713,739
Total Equity and Other Credits	327,577	527,150	493,736	367,917	491,618	56,916	1,558,011	1,361,754	--	5,184,679	105,239	5,289,918
Total Liabilities, Equity and Other Credits	\$ 490,003	\$ 624,503	\$ 505,152	\$ 379,227	\$ 962,133	\$ 150,995	\$ 2,312,243	\$ 1,361,754	\$ 1,577,227	\$ 8,363,237	\$ 106,755	\$ 8,469,992

ASSETS AND OTHER DEBITS
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Amount Available in Debt Service Funds
Amount to be Provided for Payment of General Long-Term Debt
Total Assets and Other Debits

**LIABILITIES, EQUITY AND OTHER CREDITS**

Liabilities
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Total Liabilities, Equity and Other Credits

The notes to the financial statements are an integral part of this statement.